

DRAFT BUDGET 2018/2019

Dannhauser Municipality will table the draft budget on scheduled council meeting date. The draft resolutions are contained in the Agenda of Ordinary Council meeting which will be held towards the end of March 2018.

Recommendations

That the following draft resolutions in terms of sections 16(2) and 17(3) of the Municipal Finance Management Act, (Act 56 of 2003) be noted for final approval in May 2018.

Draft resolutions (to be approved in May 2018)

That the following draft policies to be approved

- a)
 - Customer Care, Credit Control and Debt Collection Policy;
 - Property Rates Policy;
 - Tariff Policy,
 - Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
 - Indigent Policy;
 - Virement Policy;
 - Cash Management and Investment Policy;
 - Travel & Subsistence Policy; Supply Chain Management Policy
 - Asset Management Policy;
 - Funding Borrowing & Reserve Policy;
 - Long Term Financial Plan;
 - Liquidity Policy
- b) that the draft annual budget for the financial year 2018/19 and indicative outer years 2019/20 and 2020/21 be approved as set-out
 - Capital expenditure by project as contained in annexure "A" to the agenda;
 - Capital funding by source as contained in annexure "A" to the agenda
 - Operating revenue by source as contained in Table A4 of the report;
 - Operating expenditure by type as contained in Table A4 of the report
- c) that property rates as reflected in the report be imposed for the budget year 2018/19
- d) that tariffs and service charges as reflected in the formal tariff list be approved for the budget year 2018/19
- e) that the draft Service Delivery and Budget Implementation Plan (SDBIP) be approved for the budget year 2018/19 as contained in annexure "B" to the agenda;

- f) that the capital funding, both internal and external funding, be secured prior to the commencement of any new capital project;
- g) that the draft annual budget documentation for 2018/19– 2019/20 as outlined in the budget regulations be submitted to National and Provincial Treasury.

1. Budget 2017/18 Mid-year Review and adjustments budget

'000	Original Budget 2016/17	MTR Adjusted Budget 2016/17	Difference
Capital	R 63 597 686.00	R 70 794 721.00	R 7 197 035.00
Operating Income	R 118 721 590.00	R 127 716 699.00	R 8 995 109.00
Operating Expenditure	R 110 941 219.00	R 116 105 811.00	R 5 164 592.00

The 2017/18 adjustments budget was taken into account in the preparation of the 2018/19 MTREF. In particular, the capital budget must be set at a level that is realistic in terms of the capacity to deliver and the ability to fund.

Executive Summary

The budget committee will be confronted with numerous challenges during budget process. The following impacts confronts the committee.

- The slow economic growth in country
- The addressing of service delivery shortcomings as identified in the adjustments budget in February 2018 and its effect on the available funding
- The continued funding constraints with regards to the low available funding for the Capital Budget through the Capital Replacement Reserve;
- The need for the municipality to overlap on its mandate, now ensuring that it provides services that should be provided by District, in water and sanitation which are the mandates of the District
- The municipality making a provision for loan repayment
- Limited Revenue sources which makes it difficult to expedite service delivery

The 2017/18 adjustments budget in February 2018 again proved that the ability of Council to reduce costs is limited due to the fact that the fixed cost component of the operating budget exceeds the variable costs by far. The adjustments budget nonetheless defined the basis for the draft 2018/19 budget.

The municipality needs to focus on its core functions. During the February 2018 adjustments budget the MANCO, scrutinized the budget to affect all possible savings.

- The need to maximize income through efficiencies and the way we do business was investigated before we decided to increase our rates, service charges and other tariffs;
- Getting the Debt collector was to ensure that revenue improves in order to accelerate the services delivery
- The municipality has over the years able to fund its capital projects through reserves, even though the municipality gets 75% of revenue through grants but it has been able to utilize fund well, save money for Capital Projects
- All attempts need to be made to maximize available National and Provincial Government Grants to service part of our capital program;

MFMA Circulars

National Treasury sent out MFMA Circular No. 89 in December 2017 providing guidance to municipalities on their 2018/19 budgets and Medium-Term Revenue and Expenditure Framework (MTREF). Circular 89 was followed up by Circular no. 91 in March 2018. Circular No. 70 & 72 reminds us of the key focus areas for the 2018/19 budget process, and that it must be read together with other circulars.

National Treasury has also set out the requirements for funding the budget and producing a credible budget.

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Under old budget formats a 'balanced' income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance (Income Statement), the Budgeted Statement of Financial Position (Balance Sheet) and

the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability and to ensure that the budget is funded.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- Is achievable in terms of agreed service delivery and performance targets
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

PAST AND CURRENT PERFORMANCE, ACHIEVEMENTS AND CHALLENGES (BUDGET IMPLEMENTATION)

PAST PERFORMANCE AND SPENDING LEVELS

A. Budget VS Actuals Performance – Revenue and Expenditure

The outcome of the municipal actual performance against the 2016/17 budget can be summarized as follows:

- The actual revenue realized was at 99% of the adjusted revenue budget of R 142 641 296.00
- The actual expenditure incurred for the year was at 88% of the adjusted budget amount of 142 606 445.00
- The resultant outcome recorded a surplus of R 16 225 533.00 for the year, as against the budgeted surplus of R 34 851.00

B. Performance vs Actual- Capital Expenditure

Financial Year	Approved Budget	Adjustment Budget	Actual Expenditure	% spent Approved Budget	% Spent Adjusted Budget
	R	R	R		
2013/14	128 255 364	128 256 240.00	116 105 167.00	91%	91%
2014/15	122 255 117	148 883 659.00	124 518 630.00	102%	84 %
2015/16	134 513 153	132 602 367.00	144 589 559.00	107%	109%
2016/17	143 648 786	142 606 445.00	125 198 588.00	87%	88%

C. Funding Sources

The capital projects of the municipality have been funded as follows

Funding Source	2013/14	2014/15	2015/16	2016/17
Municipal Infrastructure Grant(MIG)	R 19 228 000.00	R 20 422 000.00	R 21 073 958.00	R 20 697 960.00
Small Town Rehabilitation Grant	R 14 500 000.00	R 5 233 264.00	R 15 048 985.00	R 4 834 960.00
Electrification Grant	R 6 093 924.00	R 7 895 295.00	R 4 655 586.00	
Internally Generated Revenue	R 15 862 200.00	R 20 654 575.00	R 23 015 071.00	R 29 585 914.00
TOTAL	R 55 684 124.00	R 54 205 134.00	R 63 793 600.00	R 55 118 834.00

D. Capital expenditure by Category

The table below indicates the municipality's breakdown of its capital expenditure over years. Mainly on infrastructure projects.

E. AUDIT OUTCOME 2016/17

Dannhauser Municipality audit outcome remain unqualified audit with findings

PLANS TO IMPROVE THE AUDIT OPINION TO A CLEAN AUDIT REPORT

- Treasury checklist will be used as a guideline on reviewing Annual Financial Statements.
- AFS will be completed three weeks before the date of submission for review purpose.
- Monthly reconciliation is being prepared.
- The municipality has appointed a service provider who assist in the collection of its debts. There is an improvement on the cash inflow of the municipality. Material debt has decreased as compared to prior year.
- Profiling of municipal debt was performed by the municipality and collectable debt handed over to the debt collector. Uncollectable debt will be written off by end of June 2018.
- Indigent forms will also be filled and captured on the system that will decreased the impairments of debtors.

SUMMARY OF BUDGET

1.1

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK OUTLOOK 2018/19-2020/21

PREAMBLE

The MTREF outlook 2018/19-2020/21 is drawn against the recent developments within the operational environment of local government, mainly the introduction of the Municipal Regulations on Standard Chart of Accounts(MSCOA).

The current MTREF budget for the period 2018/19 to 2020/21 is prepared in the MSCOA format, in preparation of the full regulation implementation prescription for the 2018/19 budget year.

1.2

OPERATING BUDGET REVENUE – HIGHLIGHTS AND REASONS FOR SIGNIFICANT VARIANCES

Operating Revenue Framework

For Dannhauser Municipality to continue its quality service provision there is a need to generate the required revenue. The following will inform part of the strategy

- National Treasury's guidelines and macro-economic policy
- Realistic revenue management, which provides for the achievement of the collection rate target
- The municipality's Property Rates Act Policy approved in terms of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004) MPRA
- The municipality's policies to assist the poor in rendering of free basic services
- Sundry Tariffs policies and;
- Efficiency in rendering services and cost containment measures.

The total projected revenue is at R 159 426 567.00 million in 2018/19(including capital grants), representing an increase of R 9.628 million on the adjusted budget of R 149 797 699.00 million. The revenue look as follows:

Projected Revenue	2018/19	2019/20	2020/21
Property Rates	R17,976,947.00	R20,214,893.38	R21,339,833.11
Services Charges- Refuse Removal	R1,170,944.00	R1,234,175.00	R1,302,055.00
Mines Contribution	R7,800,000.00	R1,800,000.00	
Licences and Permits	R4,965,411.00	R4,821,396.00	R5,086,572.00
Interest on Investments	R3,975,456.00	R4,190,131.00	R4,416,398.00
Transfer & Subsidies -Capital	R21,400,000.00	R21,766,000.00	R22,778,000.00
Transfers & Subsidies -Operating	R86,053,000.00	R92,376,000.00	R98,853,068.00
VAT Recognition	R15,132,401.00	R15,949,551.00	R16,810,827.00
Other Revenue	R952,408.00	R2,650,161.00	R2,795,451.00
TOTAL	R158,255,623.00	R163,768,132.38	R172,080,149.11

Details of revenue by source are as outlined below:

2.

Property Rates

The new General Valuation Roll should be implemented in July 2018, however because of the challenges experience by the municipality with the awarded service provider, the municipality will extend the contract of the current service provider by one year.

In terms of the general valuation roll, the assessment rates revenue decrease by 3% (from R 18 587 404.00 million in the 2018/19 adjustment budget year to R 17 976 947.00 million (R 610 457.00)). The decrease is because of the **PHASING OUT** of the PSI properties, as per Municipal Property Rates Amendment Act, Section 93(a). The resultant projected income from this source of revenue is R 20 214 893.00 (R 2 237 946.00 million) and R 21 339 834.00 (R 1 124 941.00 million) respectively for the two outer years of the MTREF period.

In 2018/19 financial year the projected increase in tariffs is as follows

- Property Rates will increase by 5.3 %
- Increase in general rebate from R 3 302 372.28 million to R 4 716 919.87 million

DRAFT TARIFFS FOR 2018/2019 FY				
CODE	CATEGORY DESCRIPTION		CURRENT TARIFF 2017/2018 6.1%	PROPOSED TARIFFS 2017/2018 5.3% INCREASE
AGA	Agricultural Properties used for agricultural purpose		0.33	0.35
AGB	Agricultural Properties used for other business and commercial purposes		4.39	4.62
ASA	Small holdings used for agricultural/residential purposes		0.33	0.35
ASB	Small holdings used for business/commercial/industrial purposes		4.39	4.62
BUR	Business and commercial properties (with residential usage)		4.39	4.62
BUS	Business and commercial properties		4.39	4.62
IND	Industrial properties		4.40	4.63
IFV	Informal settlements		NIL	NIL
INR	Industrial properties (with residential usage)		4.39	4.62
LR	Land reform properties		NIL	NIL
MIN	Mining properties		4.39	4.62
MUN	Municipal properties		NIL	NIL
FBO	Public benefit organisations		NIL	NIL
PSI	Public service infrastructure		0.33	0.35
RES	Residential properties		1.25	1.32
SC	Schools (private and state)		4.97	5.23
STP	State owned properties		4.97	5.23
VL	Vacant land (other than residential)		10.06	10.59
VR	Vacant land zoned residential		9.44	9.94
WOC	Public worship		NIL	NIL
WOR	Worship residential		NIL	NIL

Indigent Application applies as follows:

- Households with gross income > R 3400.00 per month, gets 100% exemption
- Pensioners gets 100% exemption
- Child headed families also receive 100 % exemption

3.

Services Charges

Hall Hire excluding Dorothy Nyembe hall		309.72	326.14
Hall Hire Deposit for meeting		309.72	326.14
Hall Hire for wedding exc Dorothy Nyembe Hall		2801.04	2949.50
Hall hire deposit for wedding Exc Dorothy Nyembe Hall		1120.42	1179.80
Hall Hire per hour excluding Dorothy Nyembe hall and Dumacol Sports Centre		50.00	52.65
Hall Hire deposit for hourly use excluding Dorothy Nyembe hall and Dumacol Sports Centre		50.00	52.65
Boardroom Rental per hour		30.93	32.57
Library Rental per hour		30.93	32.57
Billboards		5030.85	5297.49
Election/ advertising Posters Deposit		628.85	662.18
Election/other advertising Posters Fee		314.44	331.11
Vendors pm (Small room)		88.04	92.71
Vendors pm (Big room)		113.2	119.20
Stale Cheque or Unpaid Cheque		118.65	124.94
Hiring of Dumacol Sports Centre Dep per day .(Churches,Funeral and Sports)		2652.5	2793.08
Hiring of Dumacol Sports Centre per day (Churches,funeral and sports)		5305	5586.17
Hiring of Dumacol Sports Centre Dep .(Music events & beauty Contests)		5305	5586.17
Hiring of Dumacol Sports Centre per day (Music Events & beauty contests)		10610	11172.33
Hiring of Dumacol Sports Centre Dep per hour.(Churches and Funerals)		300	315.90
Hiring of Dumacol Sports Centre per hour(Churches and funerals)		100	105.30
Hiring of Dumacol Sports Centre Dep per hour.(Music events & beauty Contests)		300	315.90
Hiring of Dumacol Sports Centre (Music Events & beauty contests)		170	179.01
Hiring of Dumacol Sports Centre for political meetings dep per hour		300	315.90
Hiring of Dumacol Sports Centre for political meetings per hour		130	136.89
Hiring of Dumacol Sports Centre to non profit /public benefit organisations dep per hour		300	315.90
Hiring of Dumacol Sports Centre to non profit/public benefit organisations per hour		100	105.30
Hiring of Dumacol Sports Centre deposit for youth activities per hour		300	315.90
Hiring of Dumacol Sports Centre for youth activities per hour		100	105.30
Hiring of Dumacol Sports Centre per day (All activities,Hall only)		2600	2737.80
Hiring of Dumacol Sports Centre per day (All activities,Grounds only)		2600	2737.80
Hiring Of Dorothy Nyembe Hall Dep.		1591.5	1675.85
Hiring Of Dorothy Nyembe Hall		3713.5	3910.32
Hiring of Dorothy Nyembe Dep per hour.(Churches and Funerals)		150	157.95
Hiring of Dorothy Nyembe Hall Dep per hour.(Music events & beauty Contests)		150	157.95
Hiring of Dorothy Nyembe Hall (Music Events & beauty contests)		170	179.01
Hiring of Dorothy Nyembe Hall for political meetings dep per hour		150	157.95
Hiring of Dorothy Nyembe Hall for political meetings per hour		130	136.89
Hiring of Dorothy Nyembe Hall to non profit /public benefit organisations dep per hour		150	157.95
Hiring of Dorothy Nyembe Hall to non profit/public benefit organisations per hour		70	73.71
Hiring of Dorothy Nyembe Hall deposit for youth activities per hour		150	157.95
Hiring of Dorothy Nyembe Hall for youth activities per hour		70	73.71

(a). Cancellations of halls will only be accepted 3 days before the date of bookings, failure to do that will result to a penalty of 50 % being charged on deposit and the hall hire payment will be forfeited

(b). The following discount are applicable to the Hiring of the Durnacol Sports Center i.e.: Use of Sports Center for

- 3 consecutive days 20% discount per day
- 4 Consecutive days 30% discount per day
- 5 and more consecutive days 40 % discount per day
- Government departments will be charged 25% of the daily rate per day but do not qualify for discounts outlined above.
- The hourly rates apply for usage of up to 6 hours per day and daily rates for usage of more than 6 hours per day.
- Other Service tariffs charges will incur 5.3 % increase
- Deposit fee for all adverts will be forfeited if the posters are not removed on the date agreed
- Vacant land situated in Dannhauser, Hattingspruit and Durnacol that are undeveloped for the period of 24 Months will be penalized

4.

Other Service Charges

Service Charges will increase by 5.3 % this is in line with Consumer Price Inflation (CPI) and Real GDP Growth of the country.

5.

Refuse Removal

Refuse removal charges for Residential Properties and Business Properties are linked to Erf numbers and are fixed charges as follows:

Domestic Bind removal INC VAT	53.42	56.25
Business bins 0-4 INC VAT	129.77	136.65
Business bins 5 or more INC VAT	351.91	370.56
Garden refuse (office hours)	212.50	223.76
Garden refuse (after hours)	641.19	675.17

Refuse removal is projected to increase by 5.3%, from R 1 112 008.00 to R 1 170 944.00 (R 58 936.00)

6.

Fines, Penalties & Forfeits

The projected revenue for fines is set to increase R 19 682.00 which is 5.3 % from the adjustment budget. And the Rates Penalties decrease by R 10 286.00 from adjustment budget R 178 927.00. The projected figure is based on actual cash received previous years.

7.

License & Permits

Commission from Department Transport makes a substantial figure of License & Permits in the adjustment budget R 2 800 000.00 million and it is projected to increase to R 3 948 400.00 million. Department of Transport owing the Municipality more-than R 1 million, hence a significant increase in 2018/19. The municipality will no longer deposit money to the department and wait for the department to pay back the commission to the municipality. The municipality will deposit its portion direct to its bank account and immediately accumulating interest.

8.

Interest Earned- External Investments

The projected interest to be earned from external investments is estimated at R 3 975 456.00 million in 2018/19. This represents an upwards adjustment of R 200 094.00, this is based on fact that the municipality will receive money from the Mines that subsidize certain capital projects.

9.

Vat Recognition

The municipality anticipate 30% increase in Vat Recognition this mainly because of capital projects increase. The municipality received more than 10 million through vat in 2017/18, therefore as projects increase more money will be collected through vat claims. In 2018/19 the municipality anticipate an amount of R 15 132 401.00 million.

10.

Borrowings

There are capital projects that will be financed by DBSA loan, in 2017/18 the municipality received part of loan which was R 20 100 000.00. In 2018/19 financial year the municipality will received R 23 850 000.00 million.

11.

Transfer and Subsidies

The municipality is to receive grants and subsidies totaling R 107 678 000.00 million in a form of operational and capital allocation in 2018/19. These transfers represent 67% of the income of municipality. The grants have increased from R 104 983 000.00 in adjustment budget to R 107 678 000.00 which is 2% increase.

Transfer and Subsidies	2018/19	2019/20	2020/21
EQUITABLE SHARE	R82,343,000.00	R89,630,000.00	R96,058,000.00
PROVINCIALISATION OF LIBRARY - ARTS & CULTURE	R838,000.00	R850,000.00	R924,000.00
COMMUNITY LIBRARY SERVICES - ARTS & CULTURE	R197,000.00	R211,000.00	R1,206,000.00
MIG INFRASTRUCTURE GRANT	R21,400,000.00	R21,766,000.00	R22,778,000.00
FMG GRANT	R1,900,000.00	R1,900,000.00	R1,900,000.00
EXPANDED PUBLIC WORKS PROGRAMME	R1,100,000.00		
TOTAL	R107,778,000.00	R114,357,000.00	R122,866,000.00

12.

Donations and other Subsidies

The municipality is to received monies from Zinoju Mines and Izimbiwa Mines for capital projects, through mines social responsibilities, R 8 600 000.00 million in adjustment budget and R 7 800 000.00 million in 2018/19 year.

3.

Operating Expenditure

Operating Expenditure Framework

The municipality expenditure for 2018/19 budget and MTREF is informed by the following

- Modelling of feasible and sustainable budgets over the medium term;
- National Treasury guidelines
- The municipal's indigent policy
- Cognizance of national and local economic and fiscal conditions
- Expenditure limits set by realistic and realizable revenue levels;
- Relevant (budget and other) legislative imperatives
- Cost containment measure that are being implemented by the municipality

The operating budget expenditure increase from the adjustment budget amount of R 117 850 905.00 million to R 135 094 549.00 million in 2018/19, this is an increase of R 17 243 644.00 million which is 12% (increase)

OPERATING EXPENDITURE BUDGET – HIGHLIGHTS AND REASONS FOR SIGNIFICANT VARIANCES

REFER TO TABLE A4- Budgeted Financial Performance (revenue and expenditure), which give an overview of the budgeted financial performance in relation to the expenditure by type. The following are the highlights of operating expenditure budget.

3.1

Employee Related Costs

The salaries and wages budget has increase from R 37 922 373.00 million to R 38 095 327.00 million and they might be a need to increase salaries and wages in the Final Budget depending on final agreement between unions and Salga. Allocation for two outer years of the MTREF is R 40 519 388.00 million and R 43 117 808.00 million respectively.

See supporting Table SA1 for the breakdown

3.2

Remuneration of Councilors

The budget for this line item had a significant growth in the adjustment budget R 9 204 973.00 million and in 2018/19 R 9 332 378.00 million. The allocation of two outer years of the MTREF period is R 10 404 530.00 million and R 11 070 420.00 million respectively.

See supporting table SA22 and SA23

3.3

Debt impairment

There's no provision for debt impairment in the draft budget, it will be necessary to make a provision in the Final Budget in May 2018.

3.4

Depreciation

The budgeted depreciation amount is R 18 000 000.00 million 2018/19(adjustment Budget 201718 R 10 000 000.00 million). This provision is showing an increase of R 8 million (44%) for the 2018/19 budget year. However, this figure is not close to the audited figure of R 25 028 597.00 million, the municipality has made a commitment of closing the gap in 2019/20, even though it is non- cash item.

3.5

Repairs and Maintenance

The cost of repairs and maintenance is thus R 6 987 853.00 million for 2018/19 budget year. For the two outer years of the MTREF period the costs are set at R 7 342 891.00 million and R 7 748 486 million respectively. See supporting SA34c for the details of repairs and maintenance. This is still significantly lower than the 8 % required by the regulation. It need to be adjusted before the Final Budget 2018/19.

Repairs and Maintenance	2018/19	2019/20	2020/21
BUILDINGS & OFFICES	R1,033,448.00	R1,093,892.43	R1,155,659.15
VEHICLE MAINTENANCE	R614,230.85	R651,994.39	R687,987.00
CEMERTY FENCING & OTHER SERVICES	R825,294.80	R873,161.89	R921,185.80
HEAVY DUTY EQUIPMENT	R1,172,662.59	R1,240,677.02	R1,308,914.25
POTHLES	R500,000.00	R529,000.00	R558,095.00
IT SUPPORT	R0.00	R0.00	R0.00
OFFICE FURNITURE & EQUIPMENT	R137,540.00	R145,517.32	R153,520.77
PLANT & EQUIPMENT	R218,175.00	R230,829.15	R243,524.75
BRIDGES	R0.00	R0.00	R0.00
FESTIVE DECORATIONS	R0.00	R0.00	R0.00
ROAD SIGNS	R27,059.13	R28,628.56	R30,203.13
STREETS & DRAINAGE	R296,240.00	R313,421.92	R330,660.13
TOOLS & EQUIPMENT	R198,241.69	R209,739.71	R221,275.39
STREET LIGHTS/GARDENS & OPEN SPACE	R211,600.00	R223,872.80	R236,185.80
SOCCER AND NETBANK POLES	R50,000.00	R0.00	R0.00
FIRE HOSES	R0.00	R0.00	R0.00
REFUSE SITE	R84,170.25	R89,052.12	R93,949.99
SIDEWALKS	R0.00	R0.00	R0.00
STREETS & DRAINAGE - LOCAL CON	R0.00	R0.00	R0.00
HIRE OF MACHINERY: ROADS	R1,619,191.11	R1,713,104.19	R1,807,324.92
TOTAL	R6,987,853.41	R7,342,891.50	R7,748,486.09

4.

Capital Budget

The capital budget for the 2018/19 financial year is set at R 70 432 000.00 million. The budget will thus reduce by R 359 721.00 as compared to the 2017/18 Adjustment Budget of R 70 791 721.00 million. The capital budget for the two outer years of the MTREF period has been set to be R 87 279 607.00 million and R 88 853 818.00 million. These are the major MTREF for 2018/19; 2019/20 & 2020/21.

CAPITAL PROJECTS			
	2018/19	2019/20	2020/21
Description			
Tipper Truck			R1,400,000.00
Double CAP (MM OFFICE)	R500,000.00		
Municipal Vehicle(MM OFFICE)	R400,000.00		
HALLS(ward 6 & 5)		R11,000,000.00	
IMPROVEMENTS OF COMMUNITY HALLS	R5,000,000.00		
NEW OFFICES	R33,000,000.00		
TEXTILE INCUBATOR INFRASTRUCTURE	R2,000,000.00		
STREETS LIGHTS - WARD 2	R700,000.00		
DNC PARK	R900,000.00		
PROVISION OF INFRASTRUCTURE IN CEMETRIES	R2,000,000.00		
APOLO RAMAPHOSA	R400,000.00		
RURAL ROADS		R9,000,000.00	
LOW BED			R1,000,000.00
SIDE WALKS	R2,000,000.00		
EXCAVATOR		R6,600,000.00	
SLASHERS	R50,000.00		
BRUSH CUTTER	R100,000.00		
MANAGEMENT OF FARMS	R400,000.00		
URBARN ROADS	R9,400,000.00	R9,945,200.00	R10,492,186.00
STAND PIPE EXTENSION PROJECT	R1,000,000.00		
JOJO TANKS	R500,000.00		
TESTING GROUNDS	R8,000,000.00		
TAXI RANK WARD 2	R4,000,000.00		
TOTAL	R70,350,000.00	R36,545,200.00	R12,892,186.00

6.

Funding of Capital Projects

Funding of Capital Projects	2018/19	2019/20	2020/21
Zinoju Mines	R1,800,000.00	R1,800,000.00	
Izimbiwa Mines	R6,000,000.00		
Internal Funding	R17,382,000.00	R63,713,607.00	R66,075,818.00
Borrowings/ Loans	R23,850,000.00		
Municipal Infrastructure Grant	R21,400,000.00	R21,766,000.00	R22,778,000.00
Total	R70,432,000.00	R87,279,607.00	R88,853,818.00

7.

TOTAL BUDGET

The total Draft budget for 2018/19 is R 205 526 805.00 million, and R 230 6321 201 million 2019/20 and 2020/21 R 240 956 659.00 million

KZN254 Dannhauser - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	11 667	16 392	17 671	19 299	18 587	18 587	-	17 977	20 215	21 340
Service charges	852	983	1 034	1 103	1 103	1 103	-	1 171	1 234	1 302
Investment revenue	1 420	2 855	3 697	4 000	3 775	3 775	-	3 975	4 190	4 416
Transfers recognised - operational	98 972	119 394	105 860	82 902	82 902	82 902	-	85 243	91 530	97 958
Other own revenue	9 613	4 591	12 252	15 603	21 711	21 711	-	100 661	76 773	53 735
Total Revenue (excluding capital transfers and contributions)	122 523	144 215	140 514	122 906	128 079	128 079	-	209 028	193 943	178 752
Employee costs	16 247	22 831	25 029	37 471	36 292	36 292	-	38 096	40 519	43 118
Remuneration of councillors	6 529	6 529	8 345	7 195	9 205	9 205	-	9 332	10 405	11 070
Depreciation & asset impairment	25 305	25 942	25 763	10 000	10 000	10 000	-	18 000	19 044	20 091
Finance charges	-	491	-	1 704	1 704	1 704	-	8 126	8 126	8 979
Materials and bulk purchases	6 037	4 639	4 574	7 151	7 728	7 728	-	6 988	7 343	7 748
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	63 159	46 823	60 868	53 017	52 008	52 008	-	52 919	56 425	59 580
Total Expenditure	117 277	107 256	124 579	116 537	116 937	116 937	-	133 460	141 861	150 587
Surplus/(Deficit)	5 247	36 959	15 936	6 369	11 142	11 142	-	75 567	52 082	28 164
Transfers and subsidies - capital (monetary allocation)	20 422	21 074	21 767	22 081	22 081	22 081	-	21 400	21 766	22 778
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 669	58 033	37 703	28 450	33 223	33 223	-	96 967	73 848	50 942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 669	58 033	37 703	28 450	33 223	33 223	-	96 967	73 848	50 942
Capital expenditure & funds sources										
Capital expenditure	26 524	33 496	-	63 248	70 695	70 695	-	70 432	87 280	88 854
Transfers recognised - capital	-	21 074	20 698	22 081	22 081	22 081	-	21 400	21 766	22 778
Public contributions & donations	-	-	-	-	-	-	-	7 800	1 800	-
Borrowing	-	-	-	21 000	21 000	21 000	-	23 850	23 850	-
Internally generated funds	-	-	-	20 167	27 614	27 614	-	17 382	39 864	66 076
Total sources of capital funds	-	21 074	20 698	63 248	70 695	70 695	-	70 432	87 280	88 854
Financial position										
Total current assets	45 488	64 565	95 810	43 454	63 709	63 709	-	95 359	73 046	52 744
Total non current assets	340 115	349 131	19 456	316 351	568 131	568 131	-	374 521	434 811	495 670
Total current liabilities	15 221	10 332	14 072	31 000	17 903	17 903	-	24 133	25 835	26 181
Total non current liabilities	3 926	1 042	9 670	26 000	69 878	69 878	-	61 392	52 659	44 486
Community wealth/Equity	348 403	358 537	374 347	264 817	286 491	286 491	-	378 173	335 385	267 743
Cash flows										
Net cash from (used) operating	(11 942)	50 595	43 274	43 333	61 900	61 900	-	106 872	27 670	12 738
Net cash from (used) investing	(3 547)	(49 639)	(32 126)	(44 429)	(71 938)	(71 938)	-	(52 824)	(65 460)	(66 641)
Net cash from (used) financing	-	1	-	17 670	19 344	19 344	-	(5 803)	(8 979)	(8 432)
Cash/cash equivalents at the year end	(15 489)	31 300	47 891	53 317	12 904	12 904	-	61 148	14 380	(47 956)
Cash backing/surplus reconciliation										
Cash and investments available	40 336	60 887	90 863	12 904	22 904	22 904	-	61 148	37 021	14 768
Application of cash and investments	9 822	6 977	8 564	3 236	(38 988)	(38 988)	-	(24 635)	(10 300)	(10 928)
Balance - surplus (shortfall)	30 514	53 910	82 300	9 668	61 892	61 892	-	85 782	47 320	25 696
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	10 000	10 000	10 000	-	18 000	19 044	20 091
Renewal of Existing Assets	-	-	-	13 500	15 500	15 500	-	9 400	9 945	10 492
Repairs and Maintenance	-	-	-	7 151	7 728	7 728	-	6 988	7 343	7 748
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	29 339	29 339	29 339	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	4	4	4	4	4	4	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

KZN254 Dannhauser - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		67 644	76 694	–	113 499	138 733	138 733	147 567	132 399	141 067
Executive and council		–	–	–	5 338	5 338	5 338	5 188	5 444	5 700
Finance and administration		67 644	76 694	–	108 161	133 395	133 395	142 379	126 955	135 367
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		2 601	6 654	–	3 715	5 710	5 710	6 958	6 272	6 619
Community and social services		689	4 574	–	1 824	1 824	1 824	1 866	905	957
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1 912	2 081	–	1 891	3 886	3 886	5 092	5 367	5 662
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		51 217	39 939	–	22 367	49 149	49 149	53 332	54 037	29 763
Planning and development		51 217	39 939	–	22 367	49 149	49 149	53 332	54 037	29 763
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		852	928	1 034	1 112	1 112	1 112	1 171	1 234	1 302
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		852	928	1 034	1 112	1 112	1 112	1 171	1 234	1 302
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	122 314	124 215	1 034	140 694	194 704	194 704	209 028	193 942	178 752
Expenditure - Functional										
<i>Governance and administration</i>		79 967	49 954	–	86 352	68 721	68 721	94 354	99 848	106 030
Executive and council		27 431	7 244	–	39 225	23 298	23 298	35 038	37 524	39 684
Finance and administration		52 536	42 710	–	47 128	45 423	45 423	59 316	62 323	66 347
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		18 962	29 706	–	21 550	20 929	20 929	17 834	19 071	23 190
Community and social services		11 349	24 807	–	16 169	15 536	15 536	13 637	14 407	18 231
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		7 613	4 898	–	5 381	5 393	5 393	4 197	4 665	4 959
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		17 176	28 814	–	71 128	81 226	81 226	93 114	111 702	111 736
Planning and development		17 176	28 814	–	71 128	81 226	81 226	93 114	111 702	111 736
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	116 105	108 473	–	179 030	170 876	170 876	205 302	230 621	240 957
Surplus/(Deficit) for the year		6 209	15 742	1 034	(38 336)	23 828	23 828	3 726	(36 679)	(62 205)

References

KZN254 Dannhauser - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive & Council		-	-	-	4 938	4 938	4 938	5 188	5 444	5 700
Vote 2 - Corporate Services		-	-	-	-	-	-	42	45	47
Vote 3 - Budget & Treasury Office		67 644	76 694	-	108 161	133 395	133 395	142 337	126 910	135 320
Vote 4 - Community Services		1 541	5 502	1 034	2 936	2 936	2 936	3 037	2 139	2 259
Vote 5 - Public Safety		1 912	2 081	-	1 891	3 886	3 886	5 092	5 367	5 662
Vote 6 - Planning & Development		51 217	39 939	-	22 767	49 549	49 549	53 332	54 037	29 763
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	122 314	124 215	1 034	140 694	194 704	194 704	209 028	193 942	178 752
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		27 431	7 244	-	34 392	34 392	34 392	35 038	37 524	39 684
Vote 2 - Corporate Services		11 095	6 998	-	14 616	14 616	14 616	16 045	17 015	18 051
Vote 3 - Budget & Treasury Office		41 441	35 712	-	26 382	26 382	26 382	43 271	45 309	48 296
Vote 4 - Community Services		11 349	24 807	-	15 586	15 586	15 586	13 637	14 407	18 231
Vote 5 - Public Safety		7 613	4 898	-	5 381	5 381	5 381	4 197	4 665	4 959
Vote 6 - Planning & Development		21 586	14 984	-	73 238	73 238	73 238	93 114	111 702	111 736
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	120 515	94 644	-	169 594	169 594	169 594	205 302	230 621	240 957
Surplus/(Deficit) for the year	2	1 799	29 571	1 034	(28 900)	25 110	25 110	3 726	(36 679)	(62 205)

KZN254 Dannhauser - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source												
Property rates	2		11 667	16 392	17 671	19 299	18 587	18 587	-	17 977	20 215	21 340
Service charges - electricity revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2		852	983	1 034	1 103	1 103	1 103	-	1 171	1 234	1 302
Service charges - other												
Rental of facilities and equipment			165	44	272	223	223	223		235	247	261
Interest earned - external investments			1 420	2 855	3 697	4 000	3 775	3 775		3 975	4 190	4 416
Interest earned - outstanding debtors												
Dividends received												
Fines, penalties and forfeits			851	851	854	371	371	371		392	414	436
Licences and permits				2 136	2 701	1 277	3 190	3 190		4 464	4 705	4 964
Agency services												
Transfers and subsidies			98 972	119 394	105 860	82 902	82 902	82 902		85 243	91 530	97 958
Other revenue	2		8 597	1 561	8 425	13 731	17 927	17 927	-	95 570	71 407	48 074
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)			122 523	144 215	140 514	122 906	128 079	128 079	-	209 028	193 943	178 752
Expenditure By Type												
Employee related costs	2		16 247	22 831	25 029	37 471	36 292	36 292	-	38 096	40 519	43 118
Remuneration of councillors			6 529	6 529	8 345	7 195	9 205	9 205		9 332	10 405	11 070
Debt impairment	3			762		500	500	500		-	-	-
Depreciation & asset impairment	2		25 305	25 942	25 763	10 000	10 000	10 000	-	18 000	19 044	20 091
Finance charges				491		1 704	1 704	1 704		8 126	8 126	8 979
Bulk purchases	2		-	-	-	-	-	-	-	-	-	-
Other materials	8		6 037	4 639	4 574	7 151	7 728	7 728		6 988	7 343	7 748
Contracted services			-	-	-	9 690	9 690	9 690	-	10 547	11 163	11 798
Transfers and subsidies			-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5		63 159	46 061	60 868	42 828	41 818	41 818	-	42 371	45 261	47 782
Loss on disposal of PPE												
Total Expenditure			117 277	107 256	124 579	116 537	116 937	116 937	-	133 460	141 861	150 587
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			5 247	36 959	15 936	6 369	11 142	11 142	-	75 567	52 082	28 164
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6		20 422	21 074	21 767	22 081	22 081	22 081		21 400	21 766	22 778
Surplus/(Deficit) after capital transfers & contributions			25 669	58 033	37 703	28 450	33 223	33 223	-	96 967	73 848	50 942
Taxation												
Surplus/(Deficit) after taxation			25 669	58 033	37 703	28 450	33 223	33 223	-	96 967	73 848	50 942
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			25 669	58 033	37 703	28 450	33 223	33 223	-	96 967	73 848	50 942
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year												
			25 669	58 033	37 703	28 450	33 223	33 223	-	96 967	73 848	50 942

KZN254 Dannhauser - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	3 600	1 500	1 500	-	900	945	992
Vote 2 - Corporate Services		313	4 490	-	850	821	821	-	212	224	236
Vote 3 - Budget & Treasury Office		775	-	-	292	292	292	-	141	96	101
Vote 4 - Community Services		273	-	-	3 155	2 855	2 855	-	280	242	3 256
Vote 5 - Public Safety		-	-	-	1 051	1 398	1 398	-	-	200	211
Vote 6 - Planning & Development		25 163	29 006	-	54 300	63 928	63 928	-	68 900	85 572	84 058
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		26 524	33 496	-	63 248	70 795	70 795	-	70 432	87 280	88 854
Total Capital Expenditure - Vote		26 524	33 496	-	63 248	70 795	70 795	-	70 432	87 280	88 854
Capital Expenditure - Functional											
Governance and administration		26 251	33 496	-	4 742	2 513	2 513	-	1 252	1 265	1 330
Executive and council					4 100	1 400	1 400		900	945	992
Finance and administration		775			642	1 113	1 113		352	320	337
Internal audit		25 476	33 496								
Community and public safety		273	-	-	4 206	4 253	4 253	-	280	442	3 466
Community and social services		273			3 155	2 855	2 855		280	242	3 256
Sport and recreation											
Public safety					1 051	1 398	1 398		-	200	211
Housing											
Health											
Economic and environmental services		-	-	-	54 300	63 928	63 928	-	68 900	85 572	84 058
Planning and development					54 300	63 928	63 928		68 900	85 572	84 058
Road transport											
Environmental protection											
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources											
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	26 524	33 496	-	63 248	70 695	70 695	-	70 432	87 280	88 854
Funded by:											
National Government			21 074	20 698	22 081	22 081	22 081		21 400	21 766	22 778
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	21 074	20 698	22 081	22 081	22 081	-	21 400	21 766	22 778
Public contributions & donations	5				21 000	21 000	21 000		7 800	1 800	-
Borrowing	6				20 167	27 614	27 614		23 850	23 850	-
Internally generated funds									17 382	39 864	66 076
Total Capital Funding	7	-	21 074	20 698	63 248	70 695	70 695	-	70 432	87 280	88 854

KZN254 Dannhauser - Table A6 Budgeted Financial Position

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS												
Current assets												
Cash			20 530	31 924	47 891	2 904	12 904	12 904		3 128	4 183	4 413
Call investment deposits	1		19 806	28 963	42 972	10 000	10 000	10 000	–	58 020	32 838	10 355
Consumer debtors	1		1 827	1 720	3 312	8 550	18 805	18 805	–	14 058	14 803	15 588
Other debtors			3 325	1 957	1 636	22 000	22 000	22 000		20 154	21 222	22 389
Current portion of long-term receivables												
Inventory	2											
Total current assets			45 488	64 565	95 810	43 454	63 709	63 709	–	95 359	73 046	52 744
Non current assets												
Long-term receivables												
Investments												
Investment property			8 662	14 786	19 401	14 000	19 401	19 401		22 401	22 401	22 401
Investment in Associate												
Property, plant and equipment	3		331 372	334 188	–	302 267	548 646	548 646	–	352 085	412 365	473 219
Agricultural												
Biological												
Intangible			25	101		26	26	26		35	45	50
Other non-current assets			56	56	56	59	59	59				
Total non current assets			340 115	349 131	19 456	316 351	568 131	568 131	–	374 521	434 811	495 670
TOTAL ASSETS			385 602	413 695	115 267	359 805	631 840	631 840	–	469 881	507 857	548 414
LIABILITIES												
Current liabilities												
Bank overdraft	1											
Borrowing	4		–	–	–	–	3 330	3 330	–	8 126	8 979	8 432
Consumer deposits												
Trade and other payables	4		15 221	10 332	14 072	31 000	14 573	14 573	–	16 007	16 855	17 749
Provisions												
Total current liabilities			15 221	10 332	14 072	31 000	17 903	17 903	–	24 133	25 835	26 181
Non current liabilities												
Borrowing			–	–	–	21 000	64 878	64 878	–	56 752	47 773	39 341
Provisions			3 926	1 042	9 670	5 000	5 000	5 000	–	4 640	4 886	5 145
Total non current liabilities			3 926	1 042	9 670	26 000	69 878	69 878	–	61 392	52 659	44 486
TOTAL LIABILITIES			19 147	11 374	23 742	57 000	87 781	87 781	–	85 525	78 493	70 667
NET ASSETS			366 455	402 321	91 525	302 805	544 059	544 059	–	384 356	429 363	477 747
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			348 403	358 537	374 347	264 817	286 491	286 491		378 173	335 385	267 743
Reserves	4		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY			348 403	358 537	374 347	264 817	286 491	286 491	–	378 173	335 385	267 743

KZN254 Dannhauser - Table A7 Budgeted Cash Flows

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			14 431	16 319	26 158	14 474	14 869	14 869		13 483	15 161	16 005
Service charges						834	834	834		878	1 234	1 302
Other revenue			8 761	3 725	8 310	17 412	38 640	38 640		127 968	57 642	40 367
Government - operating		1	97 627	100 112	101 958	82 902	82 902	82 902		85 243	91 530	97 958
Government - capital		1				22 081	22 081	22 081		21 400	21 766	22 778
Interest			1 495	1 420	3 697	3 000	3 775	3 775		2 982	3 143	3 312
Dividends										-	-	-
Payments												
Suppliers and employees			(129 593)	(66 297)	(96 849)	(97 371)	(99 498)	(99 498)		(140 042)	(158 706)	(165 432)
Finance charges										(5 041)	(4 099)	(3 552)
Transfers and Grants		1	(4 664)	(4 684)			(1 704)	(1 704)		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			(11 942)	50 595	43 274	43 333	61 900	61 900	-	106 872	27 670	12 738
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			76	227		500	500	500		-	-	-
Decrease (Increase) in non-current debtors						(200)	(200)	(200)		-	-	-
Decrease (increase) other non-current receivables										-	-	-
Decrease (increase) in non-current investments			73	(30 084)	(4 615)	10 000	(1 543)	(1 543)		-	-	-
Payments												
Capital assets			(3 696)	(19 782)	(27 511)	(54 729)	(70 695)	(70 695)		(52 824)	(65 460)	(66 641)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(3 547)	(49 639)	(32 126)	(44 429)	(71 938)	(71 938)	-	(52 824)	(65 460)	(66 641)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing				1		21 000	21 000	21 000		-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing						(3 330)	(1 656)	(1 656)		(5 803)	(8 979)	(8 432)
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	1	-	17 670	19 344	19 344	-	(5 803)	(8 979)	(8 432)
NET INCREASE/ (DECREASE) IN CASH HELD			(15 489)	957	11 148	16 574	9 306	9 306	-	48 244	(46 769)	(62 335)
Cash/cash equivalents at the year begin:		2		30 343	36 742	36 743	3 598	3 598		12 904	61 148	14 380
Cash/cash equivalents at the year end:		2	(15 489)	31 300	47 891	53 317	12 904	12 904	-	61 148	14 380	(47 956)

KZN254 Dannhauser - Table A8 Cash backed reserves/accumulated surplus reconciliation

KZN234 Dainiudaser - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	(15 489)	31 300	47 891	53 317	12 904	12 904	–	61 148	14 380	(47 956)
Other current investments > 90 days		55 825	29 588	42 972	(40 413)	10 000	10 000	–	(1)	22 641	62 723
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		40 336	60 887	90 863	12 904	22 904	22 904	–	61 148	37 021	14 768
Application of cash and investments											
Unspent conditional transfers		2 282	4 367	198	–	–	–	–	1 398	1 472	1 550
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	7 540	2 610	8 366	3 236	(38 988)	(38 988)	–	(26 033)	(11 772)	(12 478)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		9 822	6 977	8 564	3 236	(38 988)	(38 988)	–	(24 635)	(10 300)	(10 928)
Surplus(shortfall)		30 514	53 910	82 300	9 668	61 892	61 892	–	85 782	47 320	25 696

KZN254 Dannhauser - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	26 253	28 716	–	54 728	56 916	56 916	60 982	42 192	44 511
Roads Infrastructure		21 399	24 834	–	11 456	13 456	13 456	–	–	–
Storm water Infrastructure		–	–	–	600	500	500	–	–	–
Electrical Infrastructure		–	–	–	4 000	4 000	4 000	1 100	423	446
Water Supply Infrastructure		–	–	–	–	–	–	1 500	1 058	1 116
Sanitation Infrastructure		–	–	–	–	–	–	2 000	2 116	2 232
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		21 399	24 834	–	16 056	17 956	17 956	4 600	3 597	3 795
Community Facilities		–	–	–	18 081	16 581	16 581	21 900	2 116	2 232
Sport and Recreation Facilities		3 879	2 243	–	1 750	1 750	1 750	–	–	–
Community Assets		3 879	2 243	–	19 831	18 331	18 331	21 900	2 116	2 232
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	14 000	17 000	17 000	33 000	34 914	36 834
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	14 000	17 000	17 000	33 000	34 914	36 834
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights	2	–	–	–	–	–	–	–	–	–
Intangible Assets	2	–	–	–	–	–	–	–	–	–
Computer Equipment		198	213	–	86	86	86	91	96	101
Furniture and Office Equipment		442	316	–	956	606	606	212	224	236
Machinery and Equipment		–	–	–	400	400	400	280	300	320
Transport Assets		333	1 109	–	3 400	2 538	2 538	900	945	992
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	–	–	–	13 500	15 500	15 500	9 400	9 945	10 492
Roads Infrastructure		–	–	–	11 000	13 000	13 000	9 400	9 945	10 492
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	11 000	13 000	13 000	9 400	9 945	10 492
Community Facilities		–	–	–	2 500	2 500	2 500	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	2 500	2 500	2 500	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–

KZN254 Dannhauser - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Total Capital Expenditure	4	21 399	24 834	–	22 456	26 456	26 456	9 400	9 945	10 492
Roads Infrastructure		–	–	–	600	500	500	–	–	–
Storm water Infrastructure		–	–	–	4 000	4 000	4 000	1 100	423	446
Electrical Infrastructure		–	–	–	–	–	–	1 500	1 058	1 116
Water Supply Infrastructure		–	–	–	–	–	–	2 000	2 116	2 232
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		21 399	24 834	–	27 056	30 956	30 956	14 000	13 542	14 287
Community Facilities		–	–	–	20 581	19 081	19 081	21 900	2 116	2 232
Sport and Recreation Facilities		3 879	2 243	–	1 750	1 750	1 750	–	–	–
Community Assets		3 879	2 243	–	22 331	20 831	20 831	21 900	2 116	2 232
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	14 000	17 000	17 000	33 000	34 914	36 834
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	14 000	17 000	17 000	33 000	34 914	36 834
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		2	–	–	–	–	–	–	–	–
Intangible Assets		2	–	–	–	–	–	–	–	–
Computer Equipment		198	213	–	86	86	86	91	96	101
Furniture and Office Equipment		442	316	–	956	606	606	212	224	236
Machinery and Equipment		–	–	–	400	400	400	280	300	320
Transport Assets		333	1 109	–	3 400	2 538	2 538	900	945	992
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		26 253	28 716	–	68 228	72 416	72 416	70 382	52 137	55 004

KZN254 Dannhauser - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE OTHER ITEMS										
<u>Depreciation</u>	7	-	-	-	10 000	10 000	10 000	18 000	19 044	20 091
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	7 151	7 728	7 728	6 988	7 343	7 748
Roads Infrastructure		-	-	-	3 113	1 684	1 684	2 536	2 683	2 830
Storm water Infrastructure		-	-	-	200	200	200	296	313	331
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	130	80	80	84	89	94
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	3 442	1 963	1 963	2 916	3 085	3 255
Community Facilities		-	-	-	834	834	834	1 064	1 126	1 188
Sport and Recreation Facilities		-	-	-	-	-	-	50	-	-
Community Assets		-	-	-	834	834	834	1 114	1 126	1 188
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	1 004	804	804	1 033	1 094	1 156
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	1 004	804	804	1 033	1 094	1 156
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	132	130	130	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	138	146	154
Machinery and Equipment		-	-	-	1 053	3 413	3 413	1 173	1 241	1 309
Transport Assets		-	-	-	684	584	584	614	652	688
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	17 151	17 728	17 728	24 988	26 387	27 840

KZN254 Dannhauser - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		3 883	3 883	3 883	3 883	3 883	3 883	-	-	-
Piped water inside yard (but not in dwelling)		16 556	16 556	16 556	16 556	16 556	16 556	-	-	-
Using public tap (at least min.service level)		-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	4	20 439	20 439	20 439	20 439	20 439	20 439	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	20 439	20 439	20 439	20 439	20 439	20 439	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		8 288	8 288	8 288	8 288	8 288	8 288	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		12 151	12 151	12 151	12 151	12 151	12 151	-	-	-
<i>Minimum Service Level and Above sub-total</i>		20 439	20 439	20 439	20 439	20 439	20 439	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	20 439	20 439	20 439	20 439	20 439	20 439	-	-	-
Energy:										
Electricity (at least min.service level)		16 556	16 556	16 556	16 556	16 556	16 556	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		16 556	16 556	16 556	16 556	16 556	16 556	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		3 883	3 883	3 883	3 883	3 883	3 883	-	-	-
<i>Below Minimum Service Level sub-total</i>		3 883	3 883	3 883	3 883	3 883	3 883	-	-	-
Total number of households	5	20 439	20 439	20 439	20 439	20 439	20 439	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		495	609	601	620	620	620	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)					24 319	24 319	24 319			
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6				5 020	5 020	5 020			
Total revenue cost of subsidised services provided		-	-	-	29 339	29 339	29 339	-	-	-